

No. 25-5219

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IN THE  
**United States Court of Appeals**  
**For the District of Columbia Circuit**

The Bopp Law Firm, PC  
*Appellant*

v.

True the Vote, Inc.,  
*Appellee*,  
Public Interest Legal Foundation, Inc.,  
Foley & Lardner, LLP,  
*Appellees*,  
Internal Revenue Service, et. al.,  
*Appellees*

On Appeal from the United States District Court for the District of Columbia

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**Certificate as to Parties, Rulings, and Related Cases**

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Pursuant to D.C. Circuit Rule 28(a)(1), counsel for Appellants hereby certify as follows:

**(A) Parties, Intervenor, and Amici**

1. The Plaintiff in the district court was True the Vote, Inc. (“**TTV**”).
2. The Defendants in the district court were the Internal Revenue Service; the United States; Steven T. Miller,<sup>1</sup> Lois Lerner, Susan Maloney, Ronald Bell, Janine Estes, Faye Ng, certain unknown employees of the IRS, Willam Wilkins, Holly Paz, Cindy M. Thomas, Steven Grodnitzky, David Fish, Michael Seto, in their official and individual capacities; Daniel Werfel, in his official capacity; and Douglas H. Shulman in his individual capacity.
3. Nonparty Petitioners/Movants in the district court were The Bopp Law Firm, PC, (“**BLF**”) Foley & Lardner LLP, Public Interest Legal Foundation, Inc., and the Center for Constitutional Jurisprudence (collectively, “**Former Attorneys**”).<sup>2</sup>

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<sup>1</sup>Steven T. Miller and Daniel Werfel each served as Acting Commissioner of the Internal Revenue Service at various times during the litigation, were named as defendants in their official capacities as Commissioner, and were substituted as parties when replaced by their successor in office.

<sup>2</sup>No counsel has made an appearance on appeal for The Center for Constitutional Jurisprudence (“**CCJ**”). CCJ appeared as counsel for the Plaintiff TTV below along with Foley & Lardner LLP, and Public Interest Legal Foundation, Inc. and CCJ appeared, by counsel, at the lower court’s hearing

4. Intervenor below was the Center for Investigative Reporting, Inc.

5. The Appellants are Non-Party Petitioner/Movant The Bopp Law Firm, PC and Appellees are Non-Party Petitioners/Movants Foley & Lardner LLP, and Public Interest Legal Foundation, Inc.<sup>3</sup>

6. Counsel for Defendants Internal Revenue Service, the United States, and the “line level” Defendants have advised that none of these parties intend to participate in this appeal. *See* Doc. #2122214 (6/25/2025), and Doc. #2120747 (6/13/2025), respectively.

7. Counsel for True the Vote, Inc, Plaintiff below, has advised that True the Vote, Inc. does not intend to participate in this appeal. *See* Doc. #2124730 (7/10/2025).

### **(B) Ruling under Review**

The ruling under review is the May 30, 2025 Order by the District Court for the District of Columbia (R. Walton) in Civil Action 1:13-cv-000734-RBW (ECF No. 281, Memorandum Opinion at ECF No. 280, *True the Vote, Inc. v. IRS*, 2025 U.S. Dist. LEXIS 103491) denying The Bopp Law Firm, PC’s amended motion to

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(August 23, 2024) on The Bopp Law Firm, PC’s Motion to Enforce its lien (ECF No. 229); its interests in this appeal are, ostensibly, concurrent with those of Appellees Former Attorneys.

<sup>3</sup>*See supra*, n.2.

enforce its charging lien (ECF No. 274).

### **(C) Related Cases**

Appellant The Bopp Law Firm, PC is aware of no other cases that present substantially similar issues as those raised in this appeal.

The underlying case here has twice previously been before this Court. First, on December 19, 2014 Plaintiff TTV appealed, seeking review of the District Court's order granting dismissal to defendants. *See True the Vote, Inc. v. IRS*, 831 F.3d 551, 564 (2016) (affirming in part, reversing in part, and remanded); *cert. denied, True the Vote, Inc. v. Lerner*, 580 U.S. 1115 (2017).<sup>4</sup>

On October 11, 2023 (ECF No. 252) Defendant The United States appealed the lower court's order awarding attorneys' fees, *True the Vote, Inc. v. IRS*, No. 23-5238, and voluntarily dismissed the appeal on February 6, 2024 (Order, Doc. #2038467 (Feb. 16, 2024)).

This case has not previously been before any other court of appeals.

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<sup>4</sup>Then-Appellant TTV identified *Z Street v. Shulman*, No. 15-5010 (D.C. Circuit) and *Linchpins of Liberty v. U.S.*, No. 1-13cv777 (D.D.C.) (appeal filed 1/15/15) as presenting substantially similar issues as those involved in that appeal. Neither of these cases, in the district court, or on appeal, presented issues substantially similar as those involved in this appeal.

July 14, 2025

Respectfully submitted,

/s/ Jeffrey P. Gallant

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### **Certificate of Service**

I hereby certify that I electronically filed the foregoing with the Clerk of the Court for the United States Court of Appeals for the District of Columbia Circuit by using the appellate CM/ECF system on July 14, 2025. I further certify that all participants in the appeal are registered CM/ECF users and that service will be accomplished by the appellate CM/ECF system.

/s/ Jeffrey P. Gallant  
Jeffrey P. Gallant